

TAX EXECUTION

This thesis examines the tax execution in the Czech legal system. Tax execution represents an eminent interference with the rights and duties of a tax debtor, who has only limited possibilities of procedural defence.

The thesis is composed of ten chapters. Chapter One includes introduction of my thesis.

Chapter Two is subdivided into two parts. Part One analyzes idea execution. Part One of this chapter is formed by an explanation of further details about the concept of execution. Part Two describes particular groups, kinds and ways of execution.

Chapter Three focuses on history of tax execution.

Chapter Four includes outlines of czech law. There are showed basic acts of czech law. Presumptions of the recovering of the tax debts are analysed in the next chapter.

Chapter Five consists of two parts. Part One describes the procedural presumptions (for example authority, pertinence). Part Two contains material presumptions (title of execution, inactivity of a tax debtor,)

Course of the tax execution describes chapter Six. This chapter is divided into seven part. Part One addresses the issue of look for information about tax debtor (his property, his employer, his number of bank account ,...) Next parts of this chapter deal with writ of execution, delay of tax execution, stop of tax execution, unqualified execution, cost of tax execution.

The ways of execution itself are presented in the seventh chapter, which is separated into the parts solving the assignment of a bank account receivable, the assignment of a another monetary receivable, the wage deductions and the sale of movable things or real property.

Chapter Eight illustrates concurrence the tax and other execution. Conclusions are drawn in Chapter Ten. In this Chapter are included method of solution of the issues, which come into tax execution.